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MADRAS.

ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS

SUMMARY OF THE FINANCIAL POSITION

From 1939–1940 (Accounts)

To 1941–1942 (Budget)

FINANCE DEPARTMENT,
FORT ST. GEORGE,
17*th March* 1941.

W. SCOTT BROWN,
Secretary to the Government of Madras.

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Price, 3 annas

Revenue. (1)	For details *vide* Statement. (2)	Accounts, 1939-1940. (3)	Budget Estimate, 1940-1941. (4)	Revised Estimate, 1940-1941. (5)	Budget Estimate, 1941-1942. (6)
Revenue.		RS.	RS.	RS.	RS.
PRINCIPAL HEADS OF REVENUE—					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	41,85,000	40,00,000	58,65,000	63,75,000
LAND REVENUE ..	A	5,16,86,962	4,98,82,500	5,10,49,400	5,13,50,000
PROVINCIAL EXCISE ..	A	3,36,02,473	3,21,45,900	3,39,77,600	3,45,48,700
STAMPS	A	1,74,25,925	1,73,07,600	1,81,97,000	1,82,38,500
FOREST	A	44,83,260	45,08,100	47,19,300	41,99,800
REGISTRATION	A	32,95,961	33,13,800	37,68,700	37,91,900
RECEIPTS UNDER MOTOR VEHICLES ACTS ..	A	80,50,466	82,64,900	79,09,300	79,09,100
OTHER TAXES AND DUTIES	A	79,28,003	87,46,000	1,27,19,700	1,18,96,900
TOTAL—PRINCIPAL HEADS ..		13,06,58,050	12,81,68,800	13,82,06,000	13,83,09,900
IRRIGATION (NET) ..	A	1,78,79,776	1,93,81,400	1,91,34,400	1,95,39,600
INTEREST RECEIPTS ..	A	23,35,100	22,69,200	24,36,300	24,33,300
CIVIL ADMINISTRATION ..	A	91,63,825	85,04,400	96,04,200	96,03,900
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— CIVIL WORKS ..	A	30,95,871	34,56,500	35,07,600	40,59,400
ELECTRICITY SCHEMES— RECEIPTS FROM ELECTRICITY SCHEMES (NET).	A	12,98,517	35,81,300	39,80,300	44,48,500
MISCELLANEOUS ..	A	21,32,447	22,20,300	35,53,300	37,17,100
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS ..	A	26,676	30,000	25,000	25,000
TOTAL—REVENUE ..	A	16,65,90,262	16,76,11,900	18,04,47,100	18,21,36,700
EXCESS OF EXPENDITURE OVER REVENUE OR **Deficit**	A	..	..	..	..
GRAND TOTAL		16,65,90,262	16,76,11,900	18,04,47,100	18,21,36,700

Expenditure on revenue account. (7)	For details *vide* Statement. (8)	Accounts, 1939-1940. (9)	Budget Estimate, 1940-1941. (10)	Revised Estimate, 1940-1941. (11)	Budget Estimate, 1941-1942. (12)
		RS.	RS.	RS.	RS.
Expenditure on Revenue Account.					
Direct Demands on the Revenue	B	2,10,17,175	2,15,06,800	2,09,10,300	2,07,94,600
Irrigation	B	1,28,26,032	1,26,67,200	1,26,80,300	1,25,90,000
Debt Services	B	— 38,65,766	— 35,22,900	— 24,91,800	— 26,78,100
Civil Administration ..	B	10,34,67,325	10,61,28,400	10,91,47,700	10,88,88,800
Civil Works and Miscellaneous Public Improvements—					
Civil Works	B	1,22,46,203	1,28,46,400	1,35,04,400	1,59,44,900
Electricity Schemes—					
Interest on Capital outlay on Electricity Schemes and other Revenue Expenditure ..	B	22,63,946	26,39,200	56,32,600	74,74,200
Miscellaneous	B	1,57,84,023	1,52,64,600	1,50,68,500	1,42,47,300
Extraordinary Items ..	B	..	..	55,14,000	36,00,000
Total—Expenditure on Revenue Account ..	B	16,37,38,938	16,75,29,700	17,99,66,000	18,08,61,700
Excess of Revenue over Expenditure or **Surplus** ..	B	28,51,324	82,200	4,81,100	12,75,000
GRAND TOTAL ..		16,65,90,262	16,76,11,900	18,04,47,100	18,21,36,700

Receipts. (1)	For details *vide* Statement. (2)	Accounts, 1939–1940. (3)	Budget Estimate, 1940–1941. (4)	Revised Estimate, 1940–1941. (5)	Budget Estimate, 1941–1942. (6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE	B	28,51,324	82,200	4,81,100	12,75,000
Debt, Deposits and Advances—					
PERMANENT DEBT (INCURRED)	C	1,50,00,000	1,00,00,000	69,51,600	..
FLOATING DEBT (NET INCURRED)	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED)	C	..	..	..	..
UNFUNDED DEBT (NET INCURRED)	C	19,52,082	15,93,000	12,92,000	11,95,000
DEPOSITS AND ADVANCES (NET)	C	..	..	..	62,63,700
TOTAL DEBT, DEPOSITS AND ADVANCES		1,69,52,082	1,15,93,000	82,43,600	74,58,700
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES) ..	C	..	..	3,38,200	..
REMITTANCES (NET) ..	C	..	..	..	..
Total—Receipts ..		**1,98,03,406**	**1,16,75,200**	**90,62,900**	**87,33,700**
Opening Cash Balance ..		**76,60,699**	**69,58,099**	**1,34,48,461**	**58,42,661**
Grand Total ..		**2,74,64,105**	**1,86,33,299**	**2,25,11,361**	**1,45,76,361**

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Disbursements. (1)	For details *vide* Statement. (2)	Accounts, 1939–1940. (3)	Budget Estimate, 1940–1941. (4)	Revised Estimate, 1940–1941. (5)	Budget Estimate, 1941–1942. (6)
		RS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE	A		..	..	..
Capital Accounts not charged to Revenue.					
68. CONSTRUCTION OF IRRIGATION, ETC., WORKS ..	C	4,16,699	4,38,400	3,56,000	1,48,600
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	C	36,195	19,100	45,700	90,200
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	C	14,96,634	13,05,200	12,91,300	15,80,900
81A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	C	68,88,647	85,97,600	46,27,000	36,36,500
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	C	— 8,83,708	— 10,18,100	— 2,01,800	100
TOTAL—CAPITAL ACCOUNT DISBURSEMENTS		79,54,467	93,42,200	61,18,200	54,56,300
Debt, Deposits and Advances.					
PERMANENT DEBT (DISCHARGED)	C	6,11,300	..	7,60,000	8,04,300
FLOATING DEBT (NET DISCHARGED)	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NET DISCHARGED)	C	5,86,304	6,13,000	6,13,000	6,41,000
DEPOSITS AND ADVANCES (NET)	C	11,53,498	8,35,100	85,56,500	..
TOTAL—DEBT, DEPOSITS AND ADVANCES		23,51,102	14,48,100	99,29,500	14,45,300
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET ADVANCES)	C	35,32,315	16,63,900	..	9,43,400
REMITTANCES (NET)	C	1,77,760	..	6,21,000	5,000
Total—Disbursements ..		**1,40,15,644**	**1,24,54,200**	**1,66,68,700**	**78,50,000**
Closing Cash Balance ..		**1,34,48,461**	**61,79,099**	**58,42,661**	**67,26,361**
Grand Total ..		**2,74,64,105**	**1,86,33,299**	**2,25,11,361**	**1,45,76,361**

Major Head Number. (1)	Major Head. (2)	Accounts, 1939-1940. (3)	Revised Estimate, 1940-1941. (4)	Increase (+) or decrease (—) as compared with Budget Estimate for 1940-1941. (5)	Budget Estimate, 1941-1942. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1940-1941. (7)
	A. Principal Heads of Revenue.	RS.	RS.	RS.	RS.	RS.
IV	TAXES ON INCOME OTHER THAN CORPORATION TAX.	41,85,000	58,65,000	+ 18,65,000	63,75,000	+ 5.10,000
VII	LAND REVENUE ..	5,16,86,962	5,10,49,400	+ 11,66,900	5,13,50,000	+ 3,00,600
VIII	PROVINCIAL EXCISE ..	3,36,02,473	3,39,77,600	+ 18,31,700	3,45,48,700	+ 5,71,100
IX	STAMPS	1,74,25,925	1,81,97,000	+ 8,89,400	1,82,38,500	+ 41,500
X	FOREST	44,83,260	47,19,300	+ 2,11,200	41,99,800	— 5,19,500
XI	REGISTRATION	32,95,961	37,68,700	+ 4,54,900	37,91,900	+ 23,200
XII	RECEIPTS UNDER MOTOR VEHICLES ACTS ..	80,50,466	79,09,300	— 3,55,600	79,09,100	— 200
XIII	OTHER TAXES AND DUTIES.	79,28,003	1,27,19,700	+39,73,700	1,18,96,900	— 8,22,800
	TOTAL—A ..	13,06,58,050	13,82,06,000	+ 1,00,37,200	13,83,09,900	+ 1,03,900
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—					
	GROSS RECEIPTS ..	1,39,64,967	1,48,70,600	— 3,43,300	1,48,75,800	+ 5,200
	Deduct—WORKING EXPENSES	— 39,17,592	— 40,07,400	+ 1,43,500	—36,80,600	+ 3,26,800
	NET RECEIPTS ..	1,00,47,375	1,08,63,200	— 1,99,800	1,11,95,200	+ 3,32,000
XVIII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT ..	78,32,401	82,71,200	— 47,200	83,44,400	+ 73,200
	TOTAL—C. ..	1,78,79,776	1,91,34,400	— 2,47,000	1,95,39,600	+ 4,05,200
	D. Debt Services.					
XX	INTEREST	23,35,100	24,36,300	+ 1,67,100	24,33,300	— 3,000
	TOTAL—D. ..	23,35,100	24,36,300	+ 1,67,100	24,33,300	— 3,000
	F. Civil Administration.					
XXI	ADMINISTRATION OF JUSTICE	17,64,650	17,80,900	+ 96,100	17,75,100	— 5,800
XXII	JAILS AND CONVICT SETTLEMENTS ..	6,33,375	6,32,600	+ 57,500	6,31,200	— 1,400
XXIII	POLICE	8,10,266	7,50,500	+ 1,32,100	6,79,400	— 71,100
XXIV	PORTS AND PILOTAGE ..	..	..	..	..	..
XXVI	EDUCATION	9,28,285	9,21,000	+ 1,39,200	8,48,000	— 73,000
XXVII	MEDICAL	10,08,435	9,97,700	— 18,400	10,54,700	+ 57,000
	Carried over ..	51,45,011	50,82,700	+ 4,06,500	49,88,400	— 94,300

Major Head Number. (1)	Major Head. (2)	Accounts, 1939–1940. (3)	Revised Estimate, 1940–1941. (4)	Increase (+) or decrease (—) as compared with Budget Estimate for 1940–1941. (5)	Budget Estimate, 1941–1942. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1940–1941. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	51,45,011	50,82,700	+ 4,06,500	49,88,400	— 94,300
	F. Civil Administration —*cont.*					
XXVIII	PUBLIC HEALTH ..	2,59,872	2,63,800	— 5,500	2,75,700	+ 11,900
XXIX	AGRICULTURE	3,19,409	3,51,100	+ 34,200	3,29,100	— 22,000
XXX	VETERINARY	1,12,600	1,16,300	+ 5,500	1,07,300	— 9,000
XXXI	CO-OPERATION	3,88,855	4,21,400	+ 18,100	4,12,100	— 9,300
XXXII	INDUSTRIES	21,62,615	25,46,300	+ 5,95,600	26,10,900	+ 64,600
XXXVI	MISCELLANEOUS DEPARTMENTS	7,75,463	8,22,600	+ 45,400	8,80,400	+ 57,800
	TOTAL—F. ..	91,63,825	96,04,200	+ 10,99,800	96,03,900	— 300
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	CIVIL WORKS	30,95,871	35,07,600	+ 51,100	40,59,400	+ 5,51,800
	TOTAL—H. ..	30,95,871	35,07,600	+ 51,100	40,59,400	+ 5,51,800
	I. Electricity Schemes.					
XLI	RECEIPTS FROM ELECTRICITY SCHEMES—GROSS RECEIPTS ..	53,85,074	66,28,400	+ 8,30,800	69,22,800	+ 2,94,400
	Deduct—WORKING EXPENSES ..	— 40,86,557	— 26,48,100	— 4,31,800	— 24,74,300	+ 1,73,800
	TOTAL—I. (NET RECEIPTS).	12,98,517	39,80,300	+ 3,99,000	44,48,500	+ 4,68,200
	J. Miscellaneous.					
XLIV	RECEIPTS IN AID OF SUPERANNUATION ..	2,72,075	2,41,500	— 22,800	2,32,700	— 8,800
XLV	STATIONERY AND PRINTING	4,25,912	5,52,900	+ 1,28,900	3,82,900	— 1,70,000
XLVI	MISCELLANEOUS ..	14,34,460	27,58,900	+ 12,26,900	31,01,500	+ 3,42,600
	TOTAL—J. ..	21,32,447	35,53,300	+ 13,33,000	37,17,100	+ 1,63,800
	L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.					
L	MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS ..	26,676	25,000	— 5,000	25,000	..
	TOTAL—L. ..	26,676	25,000	— 5,000	25,000	..
	TOTAL—Revenue ..	16,65 90,262	18,04,47,100	+ 1,28,35,200	18,21,36,700	+ 16,89,600
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	..	..
	GRAND TOTAL ..	16,65,90,262	18,04,47,100	..	18,21,36,700	..

Major Head Number.	Major Head.	Accounts, 1939-1940.			Revised Estimate, 1940-1941.			Increase (+) or decrease (—) as compared with Budget Estimate, 1940-1941.	Budget Estimate, 1941-1942.			Increase (+) or decrease (—) as compared with Revised Estimate, 1940-1941.	Grant number.
		Charged.	Voted or Authorised.	Total.	Charged.	Voted or Authorised.	Total.		Charged.	Voted or Authorised.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	A. Direct Demands on the Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS	
7	Land Revenue	82,580	22,96,364	23,78,944	74,400	23,30,700	24,05,100	+ 5,800	8,300	21,78,700	21,87,000	— 2,18,100	I
8	Provincial Excise ..	1,45,670	28,82,792	30,28,462	1,30,900	27,04,200	28,35,100	— 1,24,100	1,30,800	27,28,400	28,59,200	+ 24,100	II
9	Stamps	2,726	4,66,608	4,69,334	2,900	5,07,000	5,09,900	+ 34,300	2,900	5,06,300	5,09,200	— 700	III
10	Forest	8,07,881	30,63,325	38,71,206	7,02,200	30,81,200	37,83,400	+ 55,100	6,63,400	30,55,500	37,18,900	— 64,500	IV
11	Registration	..	28,72,846	28,72,846	..	29,01,000	29,01,000	— 18,600	..	29,28,900	29,28,900	+ 27,900	V
12	Charges on account of Motor Vehicles Acts	72,90,067	1,97,206	74,87,273	68,13,300	2,22,600	70,35,900	— 4,10,200	69,46,400	2,14,900	71,61,300	+ 1,25,400	VI
13	Other Taxes and Duties ..	70,195	8,38,915	9,09,110	85,000	13,54,900	14,39,900	— 1,38,800	84,200	3,45,900	14,30,100	— 9,800	VII
	Total—A. ..	83,99,119	1,26,18,056	2,10,17,175	78,08,700	1,31,01,600	2,09,10,300	— 5,96,500	78,36,000	1,29,58,600	2,07,94,600	— 1,15,700	
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.												
17	Irrigation—Interest on works for which Capital Accounts are kept ..	87,90,675	..	87,90,675	88,12,000	..	88,12,000	— 3,000	88,26,000	..	88,26,000	+ 14,000	VIII
18	Irrigation—Other Revenue Expenditure financed from Ordinary Revenues.	1,82,605	37,22,713	39,05,318	1,18,300	36,81,700	38,00,000	+ 700	1,13,000	36,07,000	37,20,000	— 80,000	VIII
19	Construction of Irrigation, Navigation, Embankment and Drainage Works ..	11,236	1,18,803	1,30,039	11,200	57,100	68,300	+ 15,400	1,700	42,300	44,000	— 24,300	VIII
	Total—C. ..	89,84,516	38,41,516	1,28,26,032	89,41,500	37,38,800	1,26,80,300	+ 13,100	89,40,700	36,49,300	1,25,90,000	— 90,300	
	E. Debt Services.												
22	Interest on Debt and other Obligations	— 45,40,163	..	—45,40,163	—45,47,800	..	—45,47,800	— 1,53,400	— 50,87,400	..	— 50,87,400	— 5,39,600	
23	Appropriation for Reduction or Avoidance of Debt ..	6,74,397	..	6,74,397	20,56,000	..	20,56,000	+ 11,84,500	24,09,300	..	24,09,300	+ 3,53,300	
	Total—E. ..	— 38,65,766	..	—38,65,766	—24,91,800	..	—24,91,800	+ 10,31,100	— 26,78,100	..	— 26,78,100	— 1,86,300	
	F. Civil Administration.												
25	General Administration ..	34,24,319	2,41,05,837	2,75,30,156	33,06,100	2,37,72,000	2,70,78,100	— 8,62,100	34,50,500	2,44,30,700	2,78,81,200	+ 8,03,100	IX, X and XI
27	Administration of Justice..	20,40,683	68,03,265	88,43,948	20,48,700	67,78,500	88,27,200	— 3,55,300	22,28,000	68,59,800	90,87,800	+ 2,60,600	XII
28	Jails and Convict Settlements	1,14,960	23,60,603	24,75,563	1,09,900	26,40,600	27,50,500	+ 3,60,700	1,35,000	26,95,500	28,30,500	+ 80,000	XIII
29	Police	10,56,532	1,52,68,894	1,63,25,426	10,69,600	1,58,82,700	1,69,52,300	+ 6,70,500	11,16,300	1,59,55,800	1,70,72,100	+ 1,19,800	XIV
36	Scientific Departments ..	13,616	82,187	95,803	11,900	85,400	97,300	+ 1,600	..	90,600	90,600	— 6,700	XV
37	Education	2,66,869	2,60,90,100	2,63,56,969	2,30,600	2,80,22,600	2,82,53,200	+ 9,43,100	2,41,700	2,84,20,500	2,86,62,200	+ 4,09,000	XV
38	Medical	5,46,247	92,06,675	97,52,922	4,70,600	98,06,600	1,02,77,200	— 1,10,300	4,10,500	1,00,19,600	1,04,30,100	+ 1,52,900	XVI
39	Public Health	65,973	26,64,092	27,30,065	92,100	37,07,700	37,99,800	+ 9,90,700	69,400	25,49,700	26,19,100	—11,80,700	XVII
40	Agriculture	81,304	18,99,463	19,80,767	1,06,700	19,63,300	20,70,000	— 9,860	89,500	21,56,700	22,46,200	+ 1,76,200	XVIII
	Carried over ..	76,10,503	8,84,81,116	9,60,91,619	74,46,200	9,26,59,400	10,01,05,600	+ 16,29,100	77,40,900	9,31,78,900	10,09,19,800	+ 8,14,200	

Major Head Number. (1)	Major Head. (2)	Accounts, 1939–1940. Charged. (3)	Accounts, 1939–1940. Voted or Authorised. (4)	Accounts, 1939–1940. Total. (5)	Revised Estimate, 1940–1941. Charged. (6)	Revised Estimate, 1940–1941. Voted or Authorised. (7)	Revised Estimate, 1940–1941. Total. (8)	Increase (+) or decrease (—) as compared with Budget Estimate, 1940–1941. (9)	Budget Estimate, 1941–1942. Charged. (10)	Budget Estimate, 1941–1942. Voted or Authorised. (11)	Budget Estimate, 1941–1942. Total. (12)	Increase (+) or decrease (—) as compared with Revised Estimate, 1940–1941. (13)	Grant number. (14)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	Brought forward ..	76,10,503	8,84,81,116	9,60,91,619	74,46,200	9,26,59,400	10,01,05,600	+ 16,29,100	77,40,900	9,31,78,900	10,09,19,800	+ 8,14,200	
	F. Civil Administration—*cont.*												
41	Veterinary	65,013	11,65,198	12,30,211	52,600	11,79,900	12,32,500	+ 34,500	53,900	11,70,600	12,24,500	— 8,000	XIX
42	Co-operation	42,854	13,82,338	14,25,192	44,400	14,38,500	14,82,900	— 6,600	35,000	14,86,000	15,21,000	+ 38,100	XX
43	Industries	1,84,432	24,15,248	25,99,680	1,63,300	39,29,000	40,92,300	+ 14,02,400	1,56,600	26,68,600	28,25,200	—12,67,100	XXI and XXII
44	Aviation	..	..	..	..	10,000	10,000	+ 10,000	..	23,000	23,000	+ 13,000	XXIII
47	Miscellaneous Departments.	33,334	20,87,289	21,20,623	31,500	21,92,900	22,24,400	— 50,100	33,000	23,42,300	23,75,300	+ 1,50,900	
	Total—F. ..	79,36,136	9,55,31,189	10,34,67,325	77,38,000	10,14,09,700	10,91,47,700	+ 30,19,300	80,19,400	10,08,69,400	10,88,88,800	— 2,58,900	
	H. Civil Works and Miscellaneous Public Improvements.												
50	Civil Works	5,26,352	1,17,19,851	1,22,46,203	5,84,300	1,29,20,100	1,35,04,400	+ 6,58,000	5,76,900	1,53,68,000	1,59,44,900	+ 24,40,500	XXIV, XXV and XXVI
	Total—H. ..	5,26,352	1,17,19,851	1,22,46,203	5,84,300	1,29,20,100	1,35,04,400	+ 6,58,000	5,76,900	1,53,68,000	1,59,44,900	+ 24,40,500	
	I. Electricity Schemes.												
52	Interest on Capital Outlay on Electricity Schemes..	22,61,218	..	22,61,218	25,87,400	..	25,87,400	— 19,500	29,55,400	..	29,55,400	+ 3,68,000	XXVII
52A	Other Revenue Expenditure connected with Electricity Schemes	17,933	— 15,205	2,728	45,300	— 100	45,200	+ 12,900	38,000	— 19,200	18,800	— 26,400	
53	Capital Outlay on Electricity Schemes met out of Revenue	..	..	..	..	30,00,000	30,00,000	+ 30,00,000	..	45,00,000	45,00,000	+ 15,00,000	
	Total—I ..	22,79,151	— 15,205	22,63,946	26,32,700	29,99,900	56,32,600	+ 29,93,400	29,93,400	44,80,800	74,74,200	+ 18,41,600	
	J. Miscellaneous.												
54	Famine	4,638	17,59,997	17,64,635	300	18,200	18,500	— 5,81,500	..	1,00,000	1,00,000	+ 81,500	XXVIII
55	Superannuation Allowances and Pensions	26,81,716	85,91,107	1,12,72,823	29,01,700	79,69,400	1,08,71,100	— 8,73,900	27,97,000	83,99,600	1,11,96,600	+ 3,25,500	XXIX
55A	Commutation of Pensions financed from Ordinary Revenues	..	..	..	1,70,600	— 50,000	1,20,600	+ 1,20,600	1,75,000	— 50,000	1,25,000	+ 4,400	
56	Stationery and Printing ..	1,81,038	20,22,576	22,03,614	1,79,800	30,05,800	31,85,600	+ 7,88,300	1,79,800	20,95,600	22,75,400	— 9,10,200	XXX
57	Miscellaneous	4,520	5,38,431	5,42,951	4,600	8,68,100	8,72,700	+ 3,50,400	4,600	5,45,700	5,50,300	— 3,22,400	XXXI
	Total—J. ..	28,71,912	1,29,12,111	1,57,84,023	32,57,000	1,18,11,500	1,50,68,500	— 1,96,100	31,56,400	1,10,90,900	1,42,47,300	— 8,21,200	
	M. Extraordinary Items.												
63	Extraordinary Charges ..	..	..	..	..	..	..	..	..	..	..	..	
64A	Transfer to Revenue Reserve Fund	..	..	..	..	55,14,000	55,14,000	+ 55,14,000	..	36,00,000	36,00,000	—19,14,000	
	Total—M. ..	..	..	..	..	55,14,000	55,14,000	+ 55,14,000	..	36,00,000	36,00,000	—19,14,000	
	TOTAL—Expenditure on Revenue Account ..	2,71,31,420	13,66,07,518	16,37,38,938	2,84,70,400	15,14,95,600	17,99,66,000	+ 1,24,36,300	2,88,44,700	15,20,17,000	18,08,61,700	+ 8,95,700	
	Excess of Revenue over Expenditure or Surplus..			28,51,324			4,81,100				12,75,000		
	GRAND TOTAL ..			16,65,90,262			18,04,47,100				18,21,36,700		

Major and Minor Heads. (1)	Accounts, 1939–1940. (2)	Revised Estimate, 1940–1941. (3)	Budget Estimate, 1941–1942. (4)
	RS.	RS.	RS.
RECEIPTS.			
Excess of Revenue over Expenditure (from Statement B)	28,51,324	4,81,100	12,75,000
N. PUBLIC DEBT INCURRED—			
I. Permanent Debt	1,50,00,000	69,51,600	..
II. Floating Debt—			
Treasury Bills	4,25,00,000	3,75,00,000	4,50,00,000
Other Floating Loans	4,21,00,000	2,70,00,000	4,00,00,000
III. Loans from the Central Government ..	..	..	..
TOTAL ..	9,96,00,000	7,14,51,600	8,50,00,000
O. UNFUNDED DEBT—			
State Provident Funds	72,35,860	73,20,000	73,65,000
TOTAL ..	72,35,860	73,20,000	73,65,000
P. DEPOSITS AND ADVANCES—			
I. Deposits Bearing Interest—			
Deposits of depreciation reserve of Government Commercial concerns ..	18,963	20,000	20,800
Carried over ..	18,963	20,000	20,800

Major and Minor Heads. (1)	Accounts, 1939–1940. (2)	Revised Estimate, 1940–1941. (3)	Budget Estimate, 1941–1942. (4)
DISBURSEMENTS.	RS	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A)	..	..	..
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	4,16,699	3,56,000	1,48,600
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	36,195	45,700	90,200
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	14,96,634	12,91,300	15,80,900
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	68,88,647	46,27,000	36,36,500
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	— 8,83,708	— 2,01,800	† 100
TOTAL ..	79,54,467	61,18,200	54,56,300
N. PUBLIC DEBT DISCHARGED—			
I. PERMANENT DEBT	6,11,300	7,60,000	8,04,300
II. FLOATING DEBT—			
TREASURY BILLS	4,25,00,000	3,75,00,000	4,50,00,000
OTHER FLOATING LOANS	4,21,00,000	2,70,00,000	4,00,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	5,86,304	6,13,000	6,41,000
TOTAL ..	8,57,97,604	6,58,73,000	8,64,45,300
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	52,83,778	60,28,000	61,70,000
TOTAL ..	52,83,778	60,28,000	61,70,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	4,940	4,100	6,600
Carried over ..	4,940	4,100	6,600

† Represents token grant.

Major and Minor Heads. (1)	Accounts, 1939–1940. (2)	Revised Estimate, 1940–1941. (3)	Budget Estimate, 1941–1942. (4)
	RS.	RS.	RS.
Brought forward ..	18,963	20,000	20,800
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Appropriation for Reduction or Avoidance of Debt	6,74,397	20,56,000	24,09,300
Famine Relief Fund	1,98,703	2,48,600	2,30,000
General Police Fund	— 79,358	..	..
Fund for the Development of Rural Water-supply	11,974	10,00,000	100
Revenue Reserve Fund	..	55,14,000	36,00,000
Depreciation Reserve Fund—Electricity.	7,86,583	8,27,600	8,63,100
Special Reserve Fund—Electricity ..	3,14,633	3,31,100	3,45,300
Depreciation Reserve Fund—Government Presses	1,51,146	1,42,000	1,37,000
Deposits of Local Funds—District Funds	5,89,63,740	5,63,10,000	5,62,10,000
Municipal and Other Funds ..	2,80,24,526	2,62,51,000	2,68,81,000
Departmental and Judicial Deposits—Civil Deposits	5,83,13,331	5,68,32,000	4,31,41,000
Other Accounts—Subventions from Central Road Fund.	7,45,918	22,81,300	30,19,400
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	3,20,182	4,66,900	4,64,700
Deposit Account of the Grant made by the Indian Central Cotton Committee	17,406	20,500	13,900
Deposit Account of the Grant by the Imperial Council of Agricultural Research	95,316	1,08,500	1,08,000
Deposit Account of Contributions for Cattle Improvements	589	..	..
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry.	23,004	21,700	34,400
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	71,210	95,700	68,800
Deposit Account of Grants from the Sugar Excise Fund	31,340	10,600	25,400
Carried over ..	14,86,83,603	15,25,37,500	13,75,72,200

Major and Minor Heads. (1)	Accounts, 1939–1940. (2)	Revised Estimate, 1940–1941. (3)	Budget Estimate, 1941–1942. (4)
	RS.	RS.	RS.
Brought forward ..	4,940	4,100	6,600
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—			
Appropriation for Reduction or Avoidance of Debt (Sinking Funds) ..	6,02,598	7,40,000	8,02,300
Famine Relief Fund	10,69,374	8,600	5,00,000
General Police Fund	..	..	..
Fund for the Development of Rural Water-supply	4,18,743	5,00,000	6,50,000
Revenue Reserve Fund	..	..	..
Depreciation Reserve Fund—Electricity.	2,71,824	7,89,700	8,58,600
Special Reserve Fund—Electricity ..	85,414	3,46,200	3,30,800
Depreciation Reserve Fund—Government Presses	1,36,487	60,000	50,000
Deposits of Local Funds—District Funds	5,78,15,506	5,73,10,000	5,63,10,000
Municipal and Other Funds	3,07,56,220	2,70,13,000	2,75,66,000
Departmental and Judicial Deposits—Civil Deposits	5,92,36,518	5,53,93,000	4,41,30,000
Other Accounts—Subventions from Central Road Fund.	21,49,134	24,77,600	30,19,400
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	3,82,456	5,11,700	5,77,600
Deposit Account of the Grant made by the Indian Central Cotton Committee	18,857	21,300	13,900
Deposit Account of the Grant by the Imperial Council of Agricultural Research	98,019	1,20,200	1,09,400
Deposit Account of Contributions for Cattle Improvements ..	1,253	1,900	500
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry ..	17,860	26,700	35,300
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	83,421	1,18,700	96,100
Deposit Account of Grants from the Sugar Excise Fund	21,748	23,900	30,200
Carried over ..	15,31,70,372	14,54,66,600	13,50,86,700

Major and Minor Heads. (1)	Accounts, 1939–1940. (2)	Revised Estimate, 1940–1941. (3)	Budget Estimate, 1941–1942. (4)
	RS.	RS.	RS.
Brought forward ..	14,86,83,603	15,25,37,500	13,75,72,200
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	33,68,994	38,04,800	34,50,400
PERMANENT ADVANCES	16,180	10,000	10,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA	..	..	..
ACCOUNTS WITH THE RESERVE BANK ..	1,96,861	1,30,000	30,000
IV. SUSPENSE—			
CASH BALANCE INVESTMENT ACCOUNT ..	1,73,87,978	3,69,00,000	4,00,00,000
OTHER SUSPENSE ACCOUNTS	11,94,156	15,04,000	12,04,000
CHEQUES AND BILLS	2,84,55,673	3,09,00,000	3,09,00,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	1,22,116	1,38,000	70,000
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ..	6,11,303	7,60,000	8,04,300
TOTAL ..	20,00,36,864	22,66,84,300	21,40,40,900
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	67,99,659	91,90,400	91,64,900
LOANS TO GOVERNMENT SERVANTS ..	1,09,513	62,000	36,000
TOTAL ..	69,09,172	92,52,400	92,00,900
S. REMITTANCES—			
CASH REMITTANCES	24,19,76,340	25,27,70,000	25,32,70,000
REMITTANCES BY BILLS	80,46,696	52,70,000	
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	1,28,577	— 1,19,000	— 10,000
INTER-PROVINCIAL SUSPENSE ACCOUNT	— 3,907	..	..
RESERVE BANK OF INDIA REMITTANCES ..	..	..	..
TOTAL ..	25,01,47,706	25,79,21,000	25,32,60,000
TOTAL—RECEIPTS ..	**56,67,80,926**	**57,31,10,400**	**57,01,41,800**
V. Opening Cash Balance ..	**76,60,699**	**1,34,48,461**	**58,42,661**
GRAND TOTAL ..	**57,44,41,625**	**58,65,58,861**	**57,59,84,461**

Major and Minor Heads. (1)	Accounts, 1939-1940. (2)	Revised Estimate, 1940-1941. (3)	Budget Estimate, 1941-1942. (4)
	RS.	RS.	RS.
Brought forward ..	15,31,70,372	14,54,66,600	13,50,86,700
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	33,22,629	38,03,700	34,48,800
Permanent Advances	36,986	10,000	10,000
Accounts with the Government of Burma	..	..	..
Accounts with the Reserve Bank ..	2,08,687	1,00,000	35,000
IV. Suspense—			
Cash Balance Investment Account ..	1,54,55,724	5,14,00,000	3,55,00,000
Other Suspense Accounts	8,93,006	17,54,000	12,04,000
Cheques and Bills	2,79,94,958	3,13,50,000	3,09,00,000
Departmental and Similar Accounts ..	1,07,713	1,23,000	80,000
V. Miscellaneous— Miscellaneous—Government Account ..	287	12,33,500	15,12,700
TOTAL ..	20,11,90,362	23,52,40,800	20,77,77,200
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	1,03,85,138	88,64,200	1,00,97,300
Loans to Government Servants	56,349	50,000	47,000
TOTAL ..	1,04,41,487	89,14,200	1,01,44,300
S. REMITTANCES—			
Cash Remittances	24,23,83,202	25,29,70,000	25,32,70,000
Remittances by Bills	80,57,756	54,62,000	..
Adjusting Account between Central and Provincial Governments	— 1,15,253	1,10,000	— 5,000
Inter-Provincial Suspense Account ..	— 239	..	..
Reserve Bank of India Remittances ..	..	..	..
TOTAL ..	25,03,25,466	25,85,42,000	25,32,65,000
TOTAL—DISBURSEMENTS ..	**56,09,93,164**	**58,07,16,200**	**56,92,58,100**
V. Closing Cash Balance ..	**1,34,48,461**	**58,42,661**	**67,26,361**
GRAND TOTAL ..	**57,44,41,625**	**58,65,58,861**	**57,59,84,461**

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